

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
PROOF OF CLAIM**



In the matter of:
Delphi corporation

Docket No.: 05-44481

In Chapter 11 Proceedings

Debtor

1. This proof is made for the claimant named below by the undersigned individual who is duly authorized to make this claim on behalf of the claimant, which is:

**State of New Jersey
Division of Taxation
Compliance Activity
P O BOX 245
Trenton, New Jersey 08695**

2. The debtor was, at the time of the filing of the petition initiating this case, and still is indebted (or liable) to this claimant by reason of failure to pay New Jersey State taxes due as shown on the itemized schedule attached hereto.

3. This claim, in the amount of **\$944,045.04** does not include penalties accrued under applicable law, and no part of the foregoing amount has been paid, and the entire amount is due and payable.

4. This claim is not subject to any set-off or counterclaim, and no note has been received for said debt, and no security other than that provided by statute is held therefor.

5. This is filed as a(n) **PRIORITY PROOF OF CLAIM.**

Dated: 1-5-06

Signed: Michael Reading

MICHAEL READING

Authorized Agent
For the N.J. Division of Taxation

United States Bankruptcy Court
Southern District of New York
Alexander Hamilton Custom House
1 Bowling Green, 6th Floor
New York, NY 10004-1408

ID No:
383-430-473/000
DM

Enclosure: Schedule of Liabilities

RESPOND TO:
Peter C. Harvey
Attorney General of New Jersey
Richard J. Hughes Complex
P O Box 106
Trenton, New Jersey 08625-0106

DELPHI CORPORATION
PO BOX 5086
TROY MI 48007-5086

RE: DELPHI CORPORATION



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PRE-PETITION TAXPAYER SCHEDULE

December 14, 2005

PAGE NO: 01
TAXPAYER ID: 383-430-473/0000
CASE NO: 10
REQUEST DATE: December 14, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
S&U	01/04 - 03/04	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U	04/04 - 06/04	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U	07/04 - 09/04	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U	10/04 - 12/04	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U	01/05 - 03/05	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U	04/05 - 06/05	DELINQUENT	27,000.00	0.00	0.00	27,000.00
S&U TOTAL						162,000.00
TOTAL AMOUNT DUE						162,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
S&U: Sales and Use Tax

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

DELPHI AUTOMOTIVE SYSTEMS SERVICES L
P O BOX 5082
TROY MI 48057

RE: DELPHI AUTOMOTIVE SYSTEMS SERVICES L



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PRE-PETITION TAXPAYER SCHEDULE

December 15, 2005

PAGE NO: 01
TAXPAYER ID: 383-568-834/000
CASE NO: 5
REQUEST DATE: December 15, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
PRT-FT	01/02 - 12/02	DELINQUENT	50,000.00	0.00	0.00	50,000.00
PRT-FT	01/03 - 12/03	DELINQUENT	50,000.00	0.00	0.00	50,000.00
PRT-FT	01/04 - 12/04	DEFICIENT	4,154.00	200.92	1,723.00	2,631.92
PRT-FT TOTAL						102,631.92
TOTAL AMOUNT DUE						102,631.92

NOTES

Delinquent: No Return - Estimated Tax Liability
Deficient: Underpayment

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

DELPHI AUTOMOTIVE SYSTEMS SERVICES L
P O BOX 5082
TROY MI 48057

RE: DELPHI AUTOMOTIVE SYSTEMS SERVICES L



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 01
TAXPAYER ID: 383-568-834/00005
CASE NO: 2
REQUEST DATE: December 15, 2005

PRE-PETITION TAXPAYER SCHEDULE

December 15, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
S&U	01/05 - 03/05	DEFICIENT	106,246.93	4,509.32	35,512.46	75,243.79
S&U	04/05 - 06/05	DELINQUENT	200,000.00	0.00	0.00	200,000.00
S&U TOTAL						275,243.79
TOTAL AMOUNT DUE						275,243.79

NOTES

Delinquent: No Return - Estimated Tax Liability
Deficient: Underpayment
S&U: Sales and Use Tax

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

PAGE NO: 01
TAXPAYER ID: 383-431-131/00005
CASE NO: 22
REQUEST DATE: December 15, 2005



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PRE-PETITION TAXPAYER SCHEDULE

December 15, 2005

DELPHI AUTOMOTIVE SYSTEMS LLC
DELPHI ENERGY AND ENGINE MANAGEMENT
760 JERSEY AVE
NEW BRUNSWICK NJ 08901

RE: DELPHI AUTOMOTIVE SYSTEMS LLC

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
S&U	07/04 - 09/04	DEFICIENT	70,977.31	282.44	70,977.31	282.44
S&U	01/05 - 03/05	DELINQUENT	250,000.00	0.00	0.00	250,000.00
S&U	04/05 - 06/05	DEFICIENT	143,466.65	1,164.20	116,856.44	27,774.41
					S&U TOTAL	278,056.85
SPILL	01/04 - 01/04	DEFICIENT	695.03	35.81	461.45	269.39
SPILL	02/04 - 02/04	DEFICIENT	620.04	30.51	412.44	238.11
SPILL	03/04 - 03/04	DEFICIENT	702.44	33.08	467.26	268.26
SPILL	04/04 - 04/04	DEFICIENT	434.51	19.40	290.06	163.85
SPILL	05/04 - 05/04	DEFICIENT	662.64	28.37	441.01	250.00
SPILL	06/04 - 06/04	DEFICIENT	602.16	24.51	400.73	225.94
SPILL	07/04 - 07/04	DEFICIENT	502.03	19.47	333.25	188.25
SPILL	08/04 - 08/04	DEFICIENT	637.71	23.20	424.93	235.98

NOTES

Delinquent: No Return - Estimated Tax Liability
Deficient: Underpayment
S&U: Sales and Use Tax

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

New Jersey is an Equal Opportunity Employer

2220D05412383431131000022101 * 555H

DELPHI AUTOMOTIVE SYSTEMS LLC
DELPHI ENERGY AND ENGINE MANAGEMENT
760 JERSEY AVE
NEW BRUNSWICK NJ 08901

RE: DELPHI AUTOMOTIVE SYSTEMS LLC



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 02
TAXPAYER ID: 383-431-131/0000
CASE NO: 22
REQUEST DATE: December 15, 2005

PRE-PETITION TAXPAYER SCHEDULE

December 15, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
SPILL	10/04 - 10/04	DEFICIENT	743.63	23.98	494.91	272.70
					SPILL TOTAL	2,112.48
					TOTAL AMOUNT DUE	280,169.33

NOTES

Deficient: Underpayment

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

New Jersey is an Equal Opportunity Employer

2220D05412383431131000022101 * 555H

ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS
P O BOX 1219
MORRISTOWN NJ 07962-1219

RE: ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PRE-PETITION TAXPAYER SCHEDULE

December 14, 2005

PAGE NO: 01
TAXPAYER ID: 731-474-201/000
CASE NO: 1
REQUEST DATE: December 14, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	01/97 - 03/97	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/97 - 06/97	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/97 - 09/97	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/97 - 12/97	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/98 - 03/98	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/98 - 06/98	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/98 - 09/98	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/98 - 12/98	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/99 - 03/99	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/99 - 06/99	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/99 - 09/99	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/99 - 12/99	DELINQUENT	1,000.00	0.00	0.00	1,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS
P O BOX 1219
MORRISTOWN NJ 07962-1219

RE: ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 02
TAXPAYER ID: 731-474-201/000
CASE NO: 1
REQUEST DATE: December 14, 2005

PRE-PETITION TAXPAYER SCHEDULE

December 14, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	01/00 - 03/00	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/00 - 06/00	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/00 - 09/00	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/00 - 12/00	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/01 - 03/01	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/01 - 06/01	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/01 - 09/01	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/01 - 12/01	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/02 - 03/02	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/02 - 06/02	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/02 - 09/02	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/02 - 12/02	DELINQUENT	1,000.00	0.00	0.00	1,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS
P O BOX 1219
MORRISTOWN NJ 07962-1219

RE: ALLIEDSIGNAL ENVIRONMENTAL CATALYSTS



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PRE-PETITION TAXPAYER SCHEDULE

December 14, 2005

PAGE NO: 03
TAXPAYER ID: 731-474-201/0000
CASE NO: 1
REQUEST DATE: December 14, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	01/03 - 03/03	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/03 - 06/03	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/03 - 09/03	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/03 - 12/03	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/04 - 03/04	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/04 - 06/04	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	07/04 - 09/04	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	10/04 - 12/04	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	01/05 - 03/05	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER	04/05 - 06/05	DELINQUENT	1,000.00	0.00	0.00	1,000.00
GIT-ER TOTAL						34,000.00
TOTAL AMOUNT DUE						34,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245

ASPIRE INC
U S HIGHWAY NO 1
MORRISVILLE PA 19067

RE: ASPIRE INC



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 01
TAXPAYER ID: 232-263-556/000
CASE NO: 3
REQUEST DATE: December 21, 2005

PRE-PETITION TAXPAYER SCHEDULE

December 21, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	01/01 - 03/01	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	04/01 - 06/01	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	07/01 - 09/01	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	10/01 - 12/01	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	01/02 - 03/02	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	04/02 - 06/02	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	07/02 - 09/02	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	10/02 - 12/02	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	01/03 - 03/03	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	04/03 - 06/03	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	07/03 - 09/03	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	10/03 - 12/03	DELINQUENT	5,000.00	0.00	0.00	5,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MAIOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08635-0245

ASPIRE INC
U S HIGHWAY NO 1
MORRISVILLE PA 19067

RE: ASPIRE INC



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

PAGE NO: 02
TAXPAYER ID: 232-263-556/000
CASE NO: 3
REQUEST DATE: December 21, 2005

PRE-PETITION TAXPAYER SCHEDULE

December 21, 2005

TAX TYPE	RETURN PERIOD	ITEM TYPE	TAX LIABILITY	INTEREST	AMOUNTS CREDITED	BALANCE DUE
GIT-ER	01/04 - 03/04	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	04/04 - 06/04	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	07/04 - 09/04	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	10/04 - 12/04	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	01/05 - 03/05	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER	04/05 - 06/05	DELINQUENT	5,000.00	0.00	0.00	5,000.00
GIT-ER TOTAL						90,000.00
TOTAL AMOUNT DUE						90,000.00

NOTES

Delinquent: No Return - Estimated Tax Liability
GIT-ER: Gross Income Tax - Employer Withholding

IN REPLY REFER TO:
DANA MATOCCO
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245